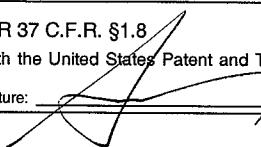


CERTIFICATE OF MAILING UNDER 37 C.F.R. §1.8

I hereby certify that this correspondence is being filed electronically with the United States Patent and Trademark Office
 on: 6/11/01 Name: Gustavo Siller, Jr. Signature: 

**BRINKS
HOFER
GILSON
& LIONE**

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Appn. of: Noaya Hasegawa et al.

Appn. No.: 10/655,942

Filed: September 5, 2003

For: Tunneling Magnetoresistive Element and
Method of Manufacturing the Same

Attorney Docket No: 9281/4591

Examiner: Paul Kim

Art Unit: 3729

Mail Stop Amendment
Commissioner for Patents
P. O. Box 1450
Alexandria, VA 22313-1450

TRANSMITTAL

Sir:

Attached is/are:

- Response to Office Action
 Return Receipt Postcard

Fee calculation:

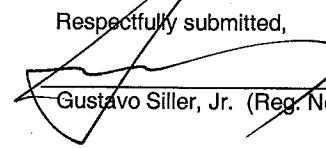
- No additional fee is required.
 Small Entity.
 An extension fee in an amount of \$____ for a ____-month extension of time under 37 C.F.R. § 1.136(a).
 A petition or processing fee in an amount of \$____ under 37 C.F.R. § 1.17(____).
 An additional filing fee has been calculated as shown below:

	Claims Remaining After Amendment		Highest No. Previously Paid For	Present Extra	Small Entity		Not a Small Entity	
					Rate	Add'l Fee	or	Rate
Total		Minus			x \$25=		x \$50=	
Indep.		Minus			x 100=		x \$200=	
First Presentation of Multiple Dep. Claim					+\$180=		+\$360=	
					Total	\$	Total	\$

Fee payment:

- A check in the amount of \$____ is enclosed.
 Please charge Deposit Account No. 23-1925 in the amount of \$____. A copy of this Transmittal is enclosed for this purpose.
 Payment by credit card in the amount of \$____ (Form PTO-2038 is attached).
 The Director is hereby authorized to charge payment of any additional filing fees required under 37 CFR § 1.16 and any patent application processing fees under 37 CFR § 1.17 associated with this paper (including any extension fee required to ensure that this paper is timely filed), or to credit any overpayment, to Deposit Account No. 23-1925.

Respectfully submitted,


 Gustavo Siller, Jr. (Reg. No. 32,305)

Date

6/11/01